

--- 1/17th Pound - Series "C" - 155 x 15 mm. - scanned at 100% scale ---

The catalogue lists the 1/17th pound strips as follows:

RP-866 - 1/17th pound, *imperforate*, with 4 mm. blue control numbers

RP-948 - 1/16th overprinted **1-17** by Imperial Tobacco for the June 1940 Budget - *imperforate*

RP-975 - 1/16th rolled **1/17 LB.** in two columns by Royal Canadian Tobacco for June 1940 - *imperforate*

RP-975a - 1/16th rolled **1/17 LB.** in one column - **WANTED!**

RP-977 - 2/31st rolled **1/17 LB.** in two columns by Royal Canadian for June 1940 - *imperforate* - **WANTED!**

RP-980 - 1/15th rolled **1/17 LB.** in two columns by Royal Canadian for June 1940 - *imperforate*

RP-982† - 2/21st rolled **1/17 LB.** in two columns by Royal Canadian for June 1940 - *imperforate* - **WANTED!**

RP-949 - 2/31st overprinted **1-17** by Imperial Tobacco for the June 1940 Budget - *imperforate*

RP-996 - 2/31st overprinted **1-----17** by Tuckett Tobacco for the June 1940 Budget - *imperforate*

RP-1022 - 2/31st overprinted **1/17** and **ONE SEVENTEENTH / LB. TOBACCO** by BABN for June 1940 - *fine roulette*

RP-1023 - 2/31st overprinted **1/17** and **ONE SEVENTEENTH / LB. TOBACCO** by BABN for June 1940 - *imperforate*

RP-1120 - 1/17th surcharged **1¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget - *imperforate*

RP-1120a - 1/17th surcharged **1¢ / EXCISE TAX** with the surcharge shifted to the left

RP-1031† - 1/17th surcharged **ONE (1) ¢ / EXCISE / TAX** by B. Houde Tobacco for June 1942 - **WANTED!**

RP-1049 - 1/17th surcharged **1¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget - *imperforate*

RP-1162 - 1/17th surcharged **1¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *imperforate*

RP-1248 - RP-1162 re-surcharged with **2¢ ■** by Imperial Tobacco for the March 1943 Budget - *imperforate*

RP-1349 - RP-1162 re-surcharged with a 3 mm. Roman **2c** plus **■** a 4 mm. *killer* by Rock City - *imperforate*

RP-1355 - RP-1162 re-surcharged with a 3 mm. Roman **2c** plus **■■** 4 mm. *killers* by Rock City - *imperforate*

RP-1366 - RP-1162 overprinted **1/16** with bar, plus Roman **2c** plus a **—** 4 x 2 mm. *killer* by Rock City - *imperforate*

RP-1368 - RP-1162 overprinted **1/14** with bar, plus Roman **4c** plus a **—** 4 x 2 mm. *killer* by Rock City - *imperforate*

RP-1369 - RP-1162 overprinted **1/14** with bar, plus Gothic **4c** plus a **—** 4 x 2 mm. *killer* by Rock City - *imperforate*

RP-1402 - RP-1162 re-surcharged with a 4 mm **1-18-E 2c** and **XX** by Tuckett Tobacco for 1943 - *imperforate*

RP-1576 - RP-1162 re-surcharged with **2¢** plus three killers by BABN for the March 1943 Budget - *imperforate*

1/17th pound *control-free* strips overprinted and re-surcharged, or surcharged, for 1943 - controlled as 1/10th pound strips

RP-1629 - RP-1162 overprinted **1/10** and re-surcharged **4¢** by BABN for the March 1943 Budget - *imperforate*

RP-1688 - RP-866 overprinted **1/10** and surcharged **1¢ / EXCISE / TAX** by BABN for March 1943 - *imperforate*

When the Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ per pound to 25¢, most manufacturers reduced their package sizes in an effort to maintain a fixed price on their brands. Initially they may have felt that the 1/16th pound size was too small to be reduced, and they simply absorbed the excise duty increase. When the next Budget of June 24th 1940 increased the excise duty to 35¢ per pound, they finally reduced the 1/16th package to 1/17th pounds, possibly for sale in Quebec which on July 1st 1940, abrogating all previous provincial tobacco taxes, had enacted a 10% tobacco tax.

In July 1940 “Imperial Tobacco”, Granby, overprinted **RP-869** (the 1/16th pound imperforate) in black ink with a central 6 mm. Gothic **1-17**, with a 4 mm. Gothic **1/17** on each side, plus five horizontally stacked 11 mm. *killer* lines at the ends as the company provisional **RP-948**. The controls naturally match the 1/16th pound sequence since the strips had been prepared as such by BABN. *The illustration below is of a later usage strip from Montreal.*



RP-948 - 1-17 on 1/16th pound, imperforate, control **N4986247**
 Roller coded **AKC / 6-10D** by “Imperial Tobacco”, Montreal, in July 1940

N 3266811	07/40	RP-948	1-17 on 1/16th pounds, imperforate, coded 1-23D / AKC
N 3574428	07/40	RP-948	1-17 on 1/16th pounds, imperforate, coded 7-13D / AKC

The “Customs & Excise” Collector oversaw the overprinting, and allowed for the difference in *excise duty*:

16,000 strips at 1/16th pound would provide 1,000 pounds of tobacco ($0.35 \times 1000 = \$350.00$ in excise duty). But when overprinted to 1/17th pounds the 1,000 pounds provide $16/17 \times 1000 = 941$ pounds of tobacco, which amounts to ($0.35 \times 941 = \$329.35$ in excise duty). Credit the company with $\$350.00 - \$329.35 = \$20.65$ per 16,000 strips.

For the July 1940 Budget “Royal Canadian Tobacco”, Toronto, overprinted **RP-869** (the 1/16th pound imperforate strip) with two vertical rollered magenta columns of 5 mm. Gothic reading **1/17 LB.** as the company provisional **RP-975**. The control numbers naturally match the 1/16th pound sequence.



RP-975 - 1/17 LB. on 1/16th pounds, imperforate, control **N4325982**
 Coded **4-50E / A-G-0** by “Royal Canadian Tobacco”, Toronto, in July 1940

N 4316361★	07/40	RP-975	1/17 LB. on 1/16th pound, imperforate, coded 4-50E / A-G-0
N 4316511★	07/40	RP-975	1/17 LB. on 1/16th pound, imperforate, coded 4-50E / A-G-0
N 4325982★	07/40	RP-975	1/17 LB. on 1/16th pound, imperforate, coded 4-50E / A-G-0
N 4326042	07/40	RP-975	1/17 LB. on 1/16th pound, imperforate, coded 4-50E / A-G-0
N 4326222	07/40	RP-975	1/17 LB. on 1/16th pound, imperforate, coded 4-50E / A-G-0
N 4326252	07/40	RP-975	1/17 LB. on 1/16th pound, imperforate, coded 4-50E / A-G-0
N 4326552	07/40	RP-975	1/17 LB. on 1/16th pound, imperforate, coded 4-50E / A-G-0

The collection *does not contain* a copy of **RP-975a** - the *single* column overprint. **WANTED!**

“Imperial Tobacco”, Montreal, continued overprinting **RP-969** (the imperforate 1/16th pound strip) in black ink with a central 6 mm. Gothic **1-17**, with a 4 mm. Gothic **1/17** on each side, plus five horizontally stacked 11 mm. *killer* lines at both of the ends as the company provisional **RP-948**.



RP-948 - 1-17 on 1/16th pound, imperforate, control **N4986247**
Roller coded **AKC / 6-10D** by “Imperial Tobacco”, Montreal, in July 1940

N 4504268	07/40	RP-948	1-17 on 1/16th pound, imperforate, coded 6-10D / AKC
N 4644699	07/40	RP-948	1-17 on 1/16th pound, imperforate, coded 6-10D / AKC
N 4649077	07/40	RP-948	1-17 on 1/16th pound, imperforate, coded 6-10D / AKC
N 4986247★	07/40	RP-948	1-17 on 1/16th pound, imperforate, coded 6-10D / AKC
N 5133922	07/40	RP-948	1-17 on 1/16th pound, imperforate, coded 6-10D / AKC
N 5234955	07/40	RP-948	1-17 on 1/16th pound, imperforate, coded 6-10D / AKC
N 5534179	07/40	RP-948	1-17 on 1/16th pound, imperforate, coded 6-10D / AKC
N 5687645	07/40	RP-948	1-17 on 1/16th pound, imperforate, coded 6-10D / AKC

For the July 1940 Budget “Royal Canadian Tobacco”, Toronto, overprinted **RP-874** (the imperforate 1/15th pound strip) with two violet vertical roller columns of 5 mm. Gothic reading **1/17 LB.** as the provisional **RP-980**. *The control numbers naturally match the 1/15th pound sequence.*



RP-980 - 1/17 LB. on 1/15th pounds, imperforate, control **H7923720**
Roller cancelled **4-50E / A-G-0** by “Royal Canadian Tobacco”, Toronto, in July 1940

H 7923720★	07/40	RP-980	1/17 LB. on 1/15th pound, imperforate, coded 4-50E / A-G-0
H 7950959	07/40	RP-980	1/17 LB. on 1/15th pound, imperforate, coded 4-50E / A-G-0
H 7950989	07/40	RP-980	1/17 LB. on 1/15th pound, imperforate, coded 4-50E / A-G-0
H 7951073	07/40	RP-980	1/17 LB. on 1/15th pound, imperforate, coded 4-50E / A-G-0
H 7951079	07/40	RP-980	1/17 LB. on 1/15th pound, imperforate, coded 4-50E / A-G-0
H 7957047	07/40	RP-980	1/17 LB. on 1/15th pound, imperforate, coded 4-50E / A-G-0

For the July 1940 Budget “Royal Canadian Tobacco” overprinted **RP-986** (the imperforate 2/21st pound strip) with two vertical roller columns of 5 mm. Gothic reading **1/17 LB.** as the company provisional **RP-982**. The collection *does not contain* an example of this strip - **WANTED!**

Also for the July 1940 Budget “Royal Canadian Tobacco” overprinted **RP-891** (the imperforate 2/23rd pound strip) with two magenta vertical roller columns of 5 mm. Gothic reading **1/17 LB.** as the company provisional **RP-977**. The collection *does not contain* an example of this strip - **WANTED!**

For the Budget of September 1939 BABN had produced **RP-871** (the imperforate 2/31st pound strip). When the Budget of July 1940 rendered this 2/31st pound strip obsolete “Royal Canadian Tobacco” overprinted the strip with two magenta vertical roller coded columns of 5 mm. Gothic reading **1/17 LB.** as the company provisional **RP-977**.



RP-977 - 1/17 LB. on 2/31st pound, imperforate, control **3024398**
 Roller coded **4-50E / A-G-0** by “Royal Canadian Tobacco”, Toronto, in July 1940

3007598	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
3012513	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
3012998	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
3013088	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
3015068	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
3015638	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
3018585	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
3021165 ★	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
3022652	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
3024398 ★	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0

In July 1940 “Imperial Tobacco”, Granby, overprinted **RP-871** (the imperforate 2/31st pound strip) with a central 6 mm. Gothic **1-17**, with a 4 mm. Gothic **1/17** on each side, plus five horizontally stacked 11 mm. *killers* at both of the ends as the company provisional **RP-949**.



RP-949 - 1-17 on 2/31st pounds, imperforate, control **A9689451**
 Roller coded **1-23D / AKC** by “Imperial Tobacco”, Granby, in July 1940.

A9446117	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9458798	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9536154	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9575390 ★	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9656181	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9656381	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9656851	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9686245 ★	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9686455	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9688066 ★	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9689451 ★	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
A9788676	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
A9862084	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC

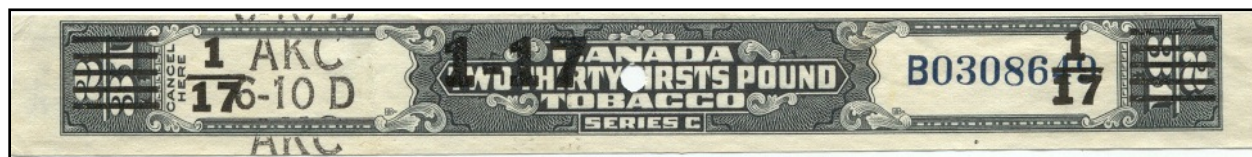
Similarly in July 1940 “Tuckett Tobacco”, Hamilton, overprinted **RP-871** (the imperforate 2/31st pound strip) in black ink with a 4½ mm. Roman **1 ---- 17** in the center, with a 4½ mm. Roman **1/17** in the left cancellation panel and as a *killer* on the right end, plus a 4½ mm. *killer* Roman **X** on the left end as the company provisional **RP-996**.



RP-996 - 1/17 on 2/31st pounds, imperforate, control **B0039849**
Coded **1-18-E / AKC** by “Tuckett Tobacco”, Hamilton, in July 1940

B0035850★	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0039481	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0039849★	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0044970	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0049837	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0060920	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0087262	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0095749	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0107638	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC

Also in July 1940 “Imperial Tobacco”, Montreal, overprinted **RP-871** (the imperforate 2/31st pound strip) with a central 6 mm. Gothic **1-17**, with a 4 mm. Gothic **1/17** on each side, plus five horizontally stacked 11 mm. *killers* at both of the ends as the company provisional **RP-949**. *The strip illustrated below is not in the collection.*



B0308649	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0319903	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0352741	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0384027	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0389314	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0530210	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0618380	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0667883	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0857312	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC

The Budget of July 1940 had made the 2/31st pound package obsolete, and thus BABN overprinted their remaining *control-free* sheets of **RP-871**, with a 7½ mm. Roman **1/17** in the center, with a 2½ mm. Gothic **1/17** on the left side, and with a 2 and 2½ mm. Gothic two-line printed inscription **ONE SEVENTEENTH / LB. TOBACCO** in the control panel, plus six vertical *killer* lines at the ends, as the provisional **RP-1023**.



RP-1023 - 1/17 on 2/31st pound, imperforate, without control numbers
Coded **1-23D / BKC** by “Imperial Tobacco”, Granby, in August 1940



RP-1023 - 1/17 on 2/31st pound, imperforate, without control numbers
Coded **1-18-E / AKC** by “Tuckett Tobacco”, Hamilton, in July 1940.



RP-1023 - 1/17 on 2/31st pound, imperforate, without control numbers
Coded **6..13D / 04D2** by “Rock City Tobacco”, Quebec, in November 1940.

No controls	07/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 6-10D / AKC
No controls	07/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-23D / AKC
No controls★	07/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-18-E / AKC - 2 copies
No controls	08/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 6-10D / BKC
No controls★	08/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-23D / BKC
No controls★	08/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-18-E / BKC
No controls	09/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-18-E / CKC
No controls	09/40	RP-1023	1/17 on 2/31st pound, imperforate, rolled 4-50E / A-I-0
No controls★	11/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 6..13D / 04D2

The collection contains a single copy of the BABN overprint **1/17** on the *unlisted* **RP-870** (the *fine roulette* 2/31st pound strip) bearing an undated roller cancellation by “Landau & Cormack, Ltd.”, Montreal. The catalogue lists this *fine roulette* as **RP-1022**.



RP-1022 - 1/17 on 2/31st pound, *fine roulette*, without control numbering
Roller coded **L.C.L. / 18-10-D** by “Landau & Cormack, Ltd.”, Montreal - *unlisted*

No controls★	RP-1022	1/17 on 2/31st pound, <i>fine roulette</i> , coded L.C.L. / 18-10-D
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--- 1/17th Pound - imperforate - Series “C” - 155 x 15 mm. ---

The first listed *dated* copy of **RP-866** (the imperforate 1/17th pound strip) was used by “Imperial Tobacco”, Montreal, in August 1940. The hidden letters “I-T” probably indicates that the die was approved for BABN in mid-1940. Judging by the introductory control number of the definitive, it seems that about 400,000 of the foregoing 1/17th pound overprints were included at the beginning of the 1/17th pound control sequence.



RP-866 - 1/17th pound, imperforate, control **B7672229**

Roller coded **BLA / 6-10D** by “Imperial Tobacco”, Montreal, in February 1941

0415634	08/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKC
0613951	08/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKC
0786173	08/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKC
0786175	08/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKC
1315690	08/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKC
1460499	08/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKC
1491702	08/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKC
1691796	08/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKC
2263672	09/40	RP-866	1/17th pound, imperforate, cancelled 1-18E / CKC
2334819	10/40	RP-866	1/17th pound, imperforate, cancelled 1-18E / AKD
4479496	09/40	RP-866	1/17th pound, imperforate, rolled 6-10D / CKC
5040231	09/40	RP-866	1/17th pound, imperforate, rolled 6-10D / CKC
5163745	09/40	RP-866	1/17th pound, imperforate, rolled 6-10D / CKC
5501987 ★	10/40	RP-866	1/17th pound, imperforate, cancelled 1-18E / AKD
5631915	10/40	RP-866	1/17th pound, imperforate, cancelled 1-18E / AKD
5813173	11/40	RP-866	1/17th pound, imperforate, cancelled 1-18E / BKD
5898934	09/40	RP-866	1/17th pound, imperforate, coded 1-23D / CKC
6278635	10/40	RP-866	1/17th pound, imperforate, coded 1-23D / AKD
6502366	10/40	RP-866	1/17th pound, imperforate, coded 1-23D / AKD
6742977	10/40	RP-866	1/17th pound, imperforate, coded 1-23D / AKD
6765876	10/40	RP-866	1/17th pound, imperforate, coded 1-23D / AKD
6846291	10/40	RP-866	1/17th pound, imperforate, coded 1-23D / AKD
6976249	11/40	RP-866	1/17th pound, imperforate, coded 1-23D / BKD
7612401	09/40	RP-866	1/17th pound, imperforate, rolled 6-10D / CKC
7828488	09/40	RP-866	1/17th pound, imperforate, rolled 6-10D / CKC
8456093	10/40	RP-866	1/17th pound, imperforate, rolled 6-10D / AKD
9409876	11/40	RP-866	1/17th pound, imperforate, mimeographed 6..13D / 04.D2
A0011582	10/40	RP-866	1/17th pound, imperforate, rolled 4-50-E / A-J-0
A0162238	10/40	RP-866	1/17th pound, imperforate, rolled 6-10D / AKD
A1114775	10/40	RP-866	1/17th pound, imperforate, rolled 6-10D / AKD
A1469020	10/40	RP-866	1/17th pound, imperforate, rolled 6-10D / AKD
A1927076	11/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKD
A2176540	11/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKD
A2176543	11/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKD
A2624144	11/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKD
A3651914	11/40	RP-866	1/17th pound, imperforate, coded 1-23D / BKD
A3771094	11/40	RP-866	1/17th pound, imperforate, coded 1-23D / BKD
A4732448 ★	01/41	RP-866	1/17th pound, imperforate, coded 4-50E / A-B-0
A4990304	11/40	RP-866	1/17th pound, imperforate, rolled 6-10D / BKD
A6247678	12/40	RP-866	1/17th pound, imperforate, rolled 6-10D / CKD
A7291874	12/40	RP-866	1/17th pound, imperforate, coded 1-23D / CKD
A7526470	01/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALA
A9747070	01/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALA
B0607108 ★	01/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALA
B0316613	01/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALA
B0876603	01/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALA
B1157363	01/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALA

B1854460	01/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALA
B2080911	01/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALA
B2081005	01/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALA
B7631304	02/41	RP-866	1/17th pound, imperforate, rolled 6-10D / BLA
B7672229★	02/41	RP-866	1/17th pound, imperforate, rolled 6-10D / BLA
B8839171	03/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLA
B9442629	02/41	RP-866	1/17th pound, imperforate, rolled 6-10D / BLA
B9840272	03/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLA
C0253144	03/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLA
C1536194	03/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLA
C2253357	05/41	RP-866	1/17th pound, imperforate, coded 6.. 13D / 14B2
C2332545	03/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLA
C2347244	03/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLA
C2635284	04/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALB
C2896052	04/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALB
C3067410	04/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALB
C3068537	04/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALB
C3108028	04/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALB
C3271931	04/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALB
C3781161	03/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLA
C4113084	03/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLA
C4314391	03/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLA
C5361001	04/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALB
C5974997	04/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALB
C6519457	04/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALB
C6883976	05/41	RP-866	1/17th pound, imperforate, cancelled 1-18E / BLB
C7270938	04/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALB
C9405472	05/41	RP-866	1/17th pound, imperforate, coded 1-23D / BLB
C9592536	05/41	RP-866	1/17th pound, imperforate, coded 1-23D / BLB
D1687042	05/41	RP-866	1/17th pound, imperforate, rolled 6-10D / BLB
D2384588	07/41	RP-866	1/17th pound, imperforate, mimeographed 6.. 13D / 1407
D2850069	06/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLB
D2533746	06/41	RP-866	1/17th pound, imperforate, cancelled 1-18E / CLB
D3822140	07/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALC
D4125345	06/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLB
D7654356	07/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALC
D8239877	07/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALC
D8271568	07/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALC
D8672791	07/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALC
D8765382	07/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALC
D9959749	07/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALC
E0291928	07/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALC
E1659016	08/41	RP-866	1/17th pound, imperforate, rolled 6-10D / BLC
E1661515	08/41	RP-866	1/17th pound, imperforate, rolled 6-10D / BLC
E4128320	09/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLC
E4160022	09/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLC
E4161218	09/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLC
E4379959	09/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLC
E4380020	09/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLC
E4380022	09/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLC
E4380036	09/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLC
E4674009	09/41	RP-866	1/17th pound, imperforate, cancelled 1-18E / CLC
E5607382	09/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLC
E7055460	10/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALD
E7298596	10/41	RP-866	1/17th pound, imperforate, coded 1-23D / ALD

When the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per ounce (or

fraction thereof) on manufactured tobacco “Tuckett Tobacco”, Hamilton, surcharged *on-hand* sheets of RP-866 (the imperforate 1/17th pound strip) in a *one-time* operation with the two-line tall E’s 3 mm. surcharge **1¢ / EXCISE TAX** plus **1-18-E** as the company provisional **RP-1120**.

Since the sheets were *on-hand* when the 1942 Budget was tabled, the “Customs & Excise” Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption, as indicated by the use of the undated company code **1-18-E**.

The first strips had been coded **1-18-E / CMB** (for June 1942) for use under the 1940 Budget, prior to the tabling of the 1942 Budget. The red surcharge was deliberately misaligned, and shifted left, to avoid covering the already applied pre-Budget coding. The catalogue lists this mis-aligned strip as **RP-1120a**.



RP-1120a - 1¢ / EXCISE TAX and **1-18-E** on 1/17th pounds, imperforate, control **E7994636**

A misaligned surcharge, previously coded **1-18-E / CMB** by “Tuckett Tobacco”, Hamilton, in June 1942

E7984465	06/42	RP-1120a	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-18-E / CMB
E7991725★	06/42	RP-1120a	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-18-E / CMB
E7991815	06/42	RP-1120a	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-18-E / CMB
E7994636	06/42	RP-1120a	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-18-E / CMB

Not pre-coded with **1-18-E / CMB** but used with *added excise tax paid*



RP-1120 - 1¢ / EXCISE TAX and **1-18-E** on 1/17th pounds, imperforate, control **E8042070**

The normal June 1942 surcharge, used by “Tuckett Tobacco”, Hamilton

E8042070★	RP-1120	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-18-E
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Prior to the tabling of the June 1942 Budget regular use of **RP-866** by “Imperial Tobacco” and “Rock City Tobacco” had continued throughout 1941 and into 1942.



RP-866 - 1/17th pound, imperforate, control G3073469

Roller coded **BMA / 6-10D** by “Imperial Tobacco”, Montreal, in February 1942

E8153909	10/41	RP-866	1/17th pound, imperforate, mimeographed 6..13D / 1410
F1637617	10/41	RP-866	1/17th pound, imperforate, rolled 6-10D / ALD
F2402386	11/41	RP-866	1/17th pound, imperforate, rolled 6-10D / BLD
F2764478	11/41	RP-866	1/17th pound, imperforate, coded 1-23D / BLD
F2999320	11/41	RP-866	1/17th pound, imperforate, coded 1-23D / BLD
F3117651	11/41	RP-866	1/17th pound, imperforate, coded 1-23D / BLD
F3662018	12/41	RP-866	1/17th pound, imperforate, coded 1-23D / CLD
F4671505	11/41	RP-866	1/17th pound, imperforate, rolled 6-10D / BLD
F5307387	12/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLD
F5307394	12/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLD

F6007148	12/41	RP-866	1/17th pound, imperforate, rolled 6-10D / CLD
F6489058	01/42	RP-866	1/17th pound, imperforate, coded 1-23D / AMA
F8729615	01/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMA
F9965741	02/42	RP-866	1/17th pound, imperforate, mimeographed 6...13D / 2402
G0414163	01/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMA
G1306866	02/42	RP-866	1/17th pound, imperforate, coded 1-23D / BMA
G1783428	02/42	RP-866	1/17th pound, imperforate, coded 1-23D / BMA
G1784637	02/42	RP-866	1/17th pound, imperforate, coded 1-23D / BMA
G2709591	02/42	RP-866	1/17th pound, imperforate, rolled 6-10D / BMA
G2924198	02/42	RP-866	1/17th pound, imperforate, rolled 6-10D / BMA
G3073469★	02/42	RP-866	1/17th pound, imperforate, rolled 6-10D / BMA
G4006447	03/42	RP-866	1/17th pound, imperforate, rolled 6-10D / CMA
G4116199	03/42	RP-866	1/17th pound, imperforate, mimeographed 6...13D / 2403
G4174545	03/42	RP-866	1/17th pound, imperforate, mimeographed 6...13D / 2403
G4252108	03/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMA
G4351702	03/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMA
G4815591	04/42	RP-866	1/17th pound, imperforate, coded 1-23D / AMB
G6058023	03/42	RP-866	1/17th pound, imperforate, rolled 6-10D / CMA
G6448831	03/42	RP-866	1/17th pound, imperforate, rolled 6-10D / CMA
G7110109	04/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMB
G7110110	04/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMB
G7110119	04/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMB
G7253446	06/42	RP-866	1/17th pound, imperforate, mimeographed 6...13D / 2406
G7398219	04/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMB
G8513750	04/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMB
G8513755	04/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMB
G8575992	04/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMB
G8607506	04/42	RP-866	1/17th pound, imperforate, rolled 6-10D / AMB
G9504435	05/42	RP-866	1/17th pound, imperforate, coded 1-23D / BMB
G9525601	05/42	RP-866	1/17th pound, imperforate, coded 1-23D / BMB
G9571705	05/42	RP-866	1/17th pound, imperforate, coded 1-23D / BMB
G9571775	05/42	RP-866	1/17th pound, imperforate, coded 1-23D / BMB
G9655968	05/42	RP-866	1/17th pound, imperforate, coded 1-23D / BMB
H0514170	05/42	RP-866	1/17th pound, imperforate, rolled 6-10D / BMB
H0954203	05/42	RP-866	1/17th pound, imperforate, rolled 6-10D / BMB
H1199397	05/42	RP-866	1/17th pound, imperforate, rolled 6-10D / BMB
H1268045	05/42	RP-866	1/17th pound, imperforate, rolled 6-10D / BMB
H2388466	05/42	RP-866	1/17th pound, imperforate, rolled 6-10D / BMB
H2464518	06/42	RP-866	1/17th pound, imperforate, rolled 6-10D / CMB
H3025321	06/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMB
H3025380	06/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMB
H3378152	06/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMB
H3469444	06/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMB
H3481938	06/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMB
H3481940	06/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMB
H3514798	06/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMB
H3595369	06/42	RP-866	1/17th pound, imperforate, coded 1-23D / CMB

When the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, “Imperial Tobacco” surcharged **RP-866** with their two-line 4 and 2½ mm. Gothic **1¢ / EXCISE TAX** as the company provisional **RP-1049**.

Since the sheets were *on-hand* when the 1942 Budget was tabled, the “Customs & Excise” Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption



RP-1049 - 1¢ / EXCISE TAX on 1/17th pound, imperforate, control **H3842112**

H3780998	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate
H3842112 ★	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate
H3896919	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate

Under the Budget of June 23rd 1942 “Tuckett Tobacco”, Hamilton, receiving fresh sheets of **RP-866** from Ottawa, surcharged these with their tall E’s Gothic surcharge **1¢ / EXCISE TAX** as the company provisional **RP-1120**. *The illustration below is however from the previous batch.*



RP-1120 - 1¢ / EXCISE TAX and **1-18-E** on 1/17th pounds, imperforate, control **E8042070**

The normal June 1942 surcharge, used by “Tuckett Tobacco”, Hamilton

H5451356	RP-1120	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-18-E
H5471504	RP-1120	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-18-E
H5501626	RP-1120	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-18-E
H5506462	RP-1120	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-18-E

The collection *does not* contain a copy of **RP-1031**†, the “B. Houde” 2 mm. red surcharge **One (1) ¢** over a 1 mm. **EXCISE / TAX** on 1/17th lb. - **WANTED!**

“Imperial Tobacco”, Montreal, surcharged additional sheets of **RP-866**, obtained under the Budget from Ottawa,

with their two-line 4 and 2½ mm. Gothic **1¢ / EXCISE TAX** as the company provisional **RP-1049**.

The lower batch of sheets, obtained from Ottawa under the June 1942 Budget, carry an “Imperial Tobacco” date coding. Initially Montreal was using black ink to date code this production, however they soon switched to red ink, in a *one-time* surcharge / dating operation, to identify sheets purchased under the 1942 Budget, with which the tobacco was *excise tax paid* when delivered for consumption. It was cheaper for Ottawa to sell the **RP-866** sheets to the major manufacturers at a discount, than it was to return them to BABN for surcharging.



RP-1049 - 1¢ / EXCISE TAX on 1/17th pound, imperforate, control **H6443888**
 Roller coded **6-10D / AMC** by “Imperial Tobacco”, Montreal, in July 1942

H5703375		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate
H5844037		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate
H5886274		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate
H5899996		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate
H6141830		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate
H6401975	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H6442900	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H6442902	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H6442909	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H6443888★	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H6490171	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H6689074		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate
H6689078		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate

The following batch, obtained from Ottawa prior to the 1942 Budget, carry the “Imperial Tobacco”, Granby, **1-23D** coding, and the “Customs & Excise” Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption.



RP-1049 - 1¢ / EXCISE TAX and **1-23D** on 1/17th pound, imperforate, control **H7429395**
 Coded by “Imperial Tobacco”, Granby, in July 1942

H6857127		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-23D
H6976617★		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-23D
H7390511		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-23D
H7398809		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-23D
H7429395★		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-23D
H7451799		RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 1-23D

The following **6-10D / AMC** coded strips were obtained by Montreal from Ottawa under the 1942 Budget. The “Customs &

Excise” Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption.



RP-1049 - 1¢ / EXCISE TAX and **6-10D / AMC** on 1/17th pound, imperforate, control **H7994686**
Coded by “Imperial Tobacco”, Montreal, in July 1942

H7891006	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H7946148	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H7948213	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H7994686 ★	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H7994735	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8014966	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8018674	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8223446	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8498464	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8508139	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8532201	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8564943	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8600282	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8600283	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC
H8677951	07/42	RP-1049	1¢ / EXCISE TAX on 1/17th pound, imperforate, coded 6-10D / AMC

For general distribution under the 1942 Budget BABN surcharged **RP-866** with their three-line dark blue 3 and 2 mm. Gothic **1¢ / EXCISE / TAX** as **RP-1162**. It seems that by July 1942 “Imperial Tobacco”, Montreal, had used-up all of their red surcharging ink for making their company/date codes.



RP-1162 - 1¢ / EXCISE / TAX on 1/17th pound, imperforate, control **L1418076**
Mimeographed **6..13D / 3403** by “Rock City Tobacco”, Quebec City, in March 1943

H8925387	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
H9348560	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
H9377802	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
H9618183	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
H9124237		RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-18-E
H9195317	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-18-E / ANA
H9854110	07/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6..13D / 2407
H9882973	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6..13D / 2408
H9898957	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6..13D / 2408
H9925723	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6..13D / 2408
J0009746	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
J0009754	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
J0130367	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
J0237237	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
J0238313	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
J0363720	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
J0439749	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
J0505084	07/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMC
J0773095	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J0942585	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC

J0957798	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J0975386	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J0984413	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J1168094	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J1094032	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J1304253	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J1471040★	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J1477571	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J1876698	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J1899774	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J1899790	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J1925751	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J1925753	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2041553	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2185059	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2262797	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2326911	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2326913	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2326918	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2415452	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2643861	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2761636	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J2948001	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J3003041	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J3170261	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J3559663	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J3742388	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J3757872	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J4126489	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 1-23D / CMC
J4550867	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 1-23D / CMC
J4729600	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 1-23D / AMD
J5113346	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J5117311	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J5117315	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J5117320	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMC
J5378276	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J5379945	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J5424029	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J5467913	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J5491591	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J5544911	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J5786168	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J6548795	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J6645801	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J6929040	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J6996476	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 . . 13D / 2410
J6996476	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 . . 13D / 2410
J7066327	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 . . 13D / 2411
J7069463	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 . . 13D / 2411
J7196852	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J7304259	08/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMC
J7520376★	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J7775586	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J8177559	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J8257403★	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J8251600	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / CMC
J8370258	09/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMC
J8529973	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
J9114374	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
J9207025	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / AMD
J9295623	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
J9323570	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD

J9597174	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / AMD
J9633255	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / AMD
J9780943	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / AMD
J9965492	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / AMD
J9974721	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / AMD
K0117766	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMD
K0155176★	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BMD
K0290434	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
K0662191	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
K0698425	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
K0778806	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
K0850173	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
K1016854	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
K1071546	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
K1423666	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
K1679395	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-18-E / BOA
K1679520	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-18-E / BOA
K1780457	10/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / AMD
K2230038	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K2923719	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K3964560	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 1-23D / BMD
K4246766★	12/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 1-23D / CMD
K4262821	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4262824	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4263009	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4263010	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4275065	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4275303	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4275458	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4290480	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4314601	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4320539	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4320561	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4394772	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4637753	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4637754	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4703867	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4703904	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4704176	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K4933104	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K5241554	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K5241555	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K5241565	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K5323904	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K5397459	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K5800911	11/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BMD
K6627470	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / ANA
K6627471	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / ANA
K6734833	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / ANA
K6797651	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / ANA
K6798799	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / ANA
K6798802	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / ANA
K6798803	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / ANA
K7162990	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, coded 1-23D / BOA
K7447795	12/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMD
K7667053	12/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMD
K7727661	12/42		

K8863559	12/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMD
K9001998	12/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / CMD
K9052055	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
K9211900	12/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 .. 13D / 2412
K9211810	12/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 .. 13D / 2412
K9211810	12/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 .. 13D / 2412
K9211900	12/42	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 .. 13D / 2412
K9737893	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L0173523	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L0179721	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L0501113	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L0505516	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L0505573	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L0505578	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L0550516	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L0567273	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L0787358	01/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / ANA
L1106272	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BOA
L1106277	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BOA
L1106284	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperforate, rolled 6-10D / BOA
L1356145	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 .. 13D / 3402
L1418076	03/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 .. 13D / 3403
L1418166★	03/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 .. 13D / 3403
L1431696	03/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 .. 13D / 3403
L1431816	03/43	RP-1162	1¢ / EXCISE / TAX on 1/17th lb., imperf, mimeo 6 .. 13D / 3403

When the Budget of March 3rd 1943 under the “Special War Measures Act” doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) “Rock City Tobacco”, Quebec City, re-surcharged *on-hand* sheets of **RP-1162** in blue-black ink with a 3 mm. Roman **2c** plus ■ a 4 mm. *killer* square as the provisional **RP-1349**.

NOTE: Lee Brandom mistakenly lists this “Rock City” surcharge as a *variant* of the “Imperial Tobacco” company re-surge **RP-1248** - by using **c** in place of **¢**. Lee was in error, and **RP-1349** should be separately listed. Both the type face and the ink colour are distinctly “Rock City”, as is the mimeographed code cancellation.



RP-1349 - 2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, imperforate, control **L1452243**
 Mimeographed **6 .. 13D / 3403** by “Rock City Tobacco”, Quebec City, in March 1943

L1445278	03/43	RP-1349	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L1448836	03/43	RP-1349	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L1448896	03/43	RP-1349	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L1452243★	03/43	RP-1349	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L1453023	03/43	RP-1349	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403

“Rock City Tobacco” later *twinned* the 4 mm. square blue *killer* in their 1943 provisional re-surge. This is listed as **RP-1355**.

The accounting procedure had changed in 1943, and excise stamps were no longer purchased *up-front* by the company. Excise was now rendered by a deferred monthly payment based upon the company’s production figures for the past month. Thus, tax stamps were supplied to the company by Ottawa on demand, and there was less incentive to make company re-surcharges, except to keep production running, or as a service to Ottawa. I feel that in 1943, when this new excise legislation was introduced, the “Customs & Excise” Area Collector (who both held and controlled the distribution of the excise tax strips) surveying his vault holdings *credited* the company with the *excise duty* and *excise tax* of its contents. From that point forward, the company was *debited* monthly for any strips used. This is the only way that the company could use their old strips, and avoid *double payment* of

excise, once the monthly payment of excise (based on production) had been introduced. Prior to the tabling of the March 1943 Budget, regular use of the 1942 BABN surcharged **RP-1162** had continued at “Imperial Tobacco”, Montreal, and the following strips had been used under the 1942 Budget.



RP-1162 - 1¢ / EXCISE / TAX on 1/17th pound, imperforate, control **L2211815**
Roller coded **BOA / 6-10D** by “Imperial Tobacco”, Montreal, in February 1943

L1930473	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L1996524	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2206777	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2211568★	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2211636	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2211815	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2527188	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2554096	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2597581	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2608263	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2608266	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2673928	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA
L2673931★	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / BOA

When the Budget of March 3rd 1943 under the “Special War Measures Act” doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof “Imperial Tobacco”, Montreal, re-surcharged their remaining sheets of **RP-1162** in deep blue ink with their usual 3 mm. Gothic **2¢** plus ■ a 4 mm. square *killer* as the company provisional **RP-1248**.

From this point in time, *excise duty* and *excise tax* were paid under the new monthly tax schedule. This re-surge had a very short life, as production of packages smaller than 1/12th pounds was terminated by legislation soon after the 1943 Budget had been tabled.



RP-1248 - 2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, imperforate, control **L3001904**
Roller coded **6-10D / COA** by “Imperial Tobacco”, Montreal, in March 1943

L2794467	03/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / COA
L2864804★	03/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / COA
L2864818★	03/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / COA
L3001904★	03/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / COA

Under March 1943 Budget Imperial Tobacco changed their cancellations from black to deep blue. This deep blue ink cancellation indicates sheets obtained under the new method of monthly payment introduced with the 1943 Budget. The deep blue ink had been purchased to make the usual Imperial company surcharges, but with the 1943 Budget the companies no longer had to make payment *up-front* for their excise tax stamps, which were supplied to them *on-demand*. Payment of excise was now made on the previous months’ production by the end of the following month, and thus the deep blue ink purchased for surcharging their strips became surplus. The early strips were cancelled in black ink, and when the production of the company re-surcharges ceased in 1943, Imperial used their remaining deep blue ink for *both the date and the company code* cancellations on their production.

With the production of packages smaller than 1/12th pounds restricted under legislation subsequent to the Budget of March 1943, "Royal Canadian Tobacco", Toronto, overprinted and re-surfaced obsolete *on-hand* sheets of the 1/17th pound strip **RP-1162** in dark blue ink using a 2½ mm. Roman **4c.** with a 4 x 2 mm. *killer* slug plus a central (50 x 2 mm.) dark blue *killer* bar, and 3 mm. Roman **1/14** as a *killer* at each of the ends as the provisional **RP-1368**. *The controls naturally continue in the 1/17th pound sequence.* The left end overprint reads vertically up, while the right end reads down. This re-surfacing shows a type variant, with some using a 3 mm. Gothic **4c.** as **RP-1369**.



RP-1368 - 4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate, control **L3066839**
The normal Royal Canadian overprint - with the 2½ mm. *Roman* figure re-surfacing

L3066839★ RP-1368 **4c and 1/14 over 1¢ / EXCISE / TAX** on 1/17th pound, imperforate



RP-1369 - 4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate, control **L3179008**
The *variant* Royal Canadian overprint - with a 3 mm. *Gothic* figure re-surfacing

L3124405★	RP-1369	4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate
L3179008★	RP-1369	4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate
L3188940	RP-1368	4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate
L3355763	RP-1368	4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate
L3356783	RP-1368	4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate
L3357923	RP-1368	4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate
L3424081	RP-1368	4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate
L3430460	RP-1368	4c and 1/14 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate

The *excise duty* post-1940 was 35¢ per pound. Thus 17,000 copies of **RP-1162** (*on-hand* at Royal Canadian in March 1943) at 1/17th pounds per strip would amount to 1,000 pounds of tobacco, and would represent (0.35 x 1,000) = \$350.00 in *excise duty*. The 1942 *excise tax* was 1¢ per strip, (0.01 x 17,000) or \$ 170.00 - for a total tax *credit* of \$ 350.00 + 170.00 = **\$520.00**.

Converted to 1/14th pounds for 1943 as **RP-1368**, the 17,000 copies now cover (17/14 x 17,000) 1,214 pounds of tobacco which would represent (0.35 x 1,214) = \$ 424.90 in *excise duty*. The *excise tax* on the 1/14th pound strips was 4¢ per strip or (0.04 x 17,000) = \$680.00, for a total tax *debit* of (424.90 + 680.00) = **\$1104.90** per 17,000 converted strips - interesting, at least to me!

Meanwhile, prior to the 1943 Budget, the regular use of the BABN surcharged **RP-1162** had continued. *The accompanying illustration is however from an earlier batch of strips.*



L3580419	02/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 1-23D / BOA
L3696185	03/43	RP-1162	1¢ / EXCISE / TAX on 1/17th pound, imperforate, rolled 6-10D / COA

When the Budget of March 3rd 1943, under the “Special War Measures Act”, doubled the excise tax from 1¢ per ounce to 2¢ per ounce or fraction thereof “Imperial Tobacco” re-surfaced *on-hand* sheets of **RP-1162** in deep blue ink with their usual 3 mm. Gothic **2¢** plus ■ a 4 mm. square *killer* in a *one-time* “surcharge / cancellation” as the company provisional **RP-1248**. From this point in time (as is indicated by the blue ink cancellation) *excise duty* and *excise tax* were paid under the new monthly tax payment schedule. Printed on both sides, the re-surface should be catalogued as **RP-1248a**.



RP-1248a - 2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, imperforate, control **L3929190**

One-time coded **COA / 1-23D** by “Imperial Tobacco”, Granby, in March 1943

Surcharged and coded on both sides, which shows this to be a *one-time* operation

L3929190★	03/43	RP-1248a	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / COA
L3981544	03/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / COA
L3981593	03/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / COA
L3981595	03/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / COA
L4001904	03/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / COA

When the Budget of March 3rd 1943 was tabled “Rock City Tobacco”, Quebec City, re-surcharged *on-hand* sheets of **RP-1162** in blue-black ink with a 3 mm. Roman **2c** plus ■ a 4 mm. *killer* square as **RP-1349**.

NOTE: Lee Brandom has mistakenly listed this “Rock City” surcharge as a *variant* of the “Imperial Tobacco” company re-surge **RP-1248** - by using **c** in place of **¢**. Lee was in error and **RP-1349** should be separately listed. Both the type face and the ink colour are distinctly “Rock City”, as is the red mimeographed code cancellation. *The illustrated strip below is not in the collection.*



RP-1349 - **2c** ■ over **1¢** / **EXCISE / TAX** on 1/17th pound, imperforate, control **L4045278**

Mimeographed **6 .. 13D / 3403** by “Rock City Tobacco”, Quebec City, in March 1943

L4045278	03/43	RP-1349	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L4049502	03/43	RP-1349	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403

Probably the single killer re-surcharged strips had been obtained under the June 1942 Budget, while the double killer strips fell under the March 1943 Budget. The *twin killer* is listed as **RP-1355**.



RP-1355 - **2c** ■ over **1¢** / **EXCISE / TAX** on 1/17th pound, imperforate, control **L4069508**

Mimeographed **6 .. 13D / 3403** by “Rock City Tobacco”, Quebec City, in March 1943

L4061818	03/43	RP-1355	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L4069508★	03/43	RP-1355	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L4070078	03/43	RP-1355	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L4076889	03/43	RP-1355	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L4087633	03/43	RP-1355	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403
L4096097	03/43	RP-1355	2c ■ over 1¢ / EXCISE / TAX on 1/17th pound, mimeo 6 .. 13D / 3403

Also in March 1943 “Royal Canadian Tobacco”, Toronto, overprinted and re-surcharged obsolete sheets of the imperforate 1/17th pound **RP-1162** in dark blue ink for use at 1/16th pounds, with a 3 mm. Roman **2c**, and a 4 x 2 mm. *killer* slug, plus a central 50 x 2 mm. dark blue *killer* bar, with a 3 mm. Roman **1/16** *killer* at the ends as the provisional **RP-1366**. The left end overprint reads vertically up, while the right end reads vertically down.



RP-1366 - **2c**, and **1/16** over **1¢** / **EXCISE / TAX** on 1/17th pound, imperforate, control **L4475044**

A Royal Canadian overprint and *Roman* re-surge under the March 1943 Budget

L4460194★	RP-1366	2c , and 1/16 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate
L4475044★	RP-1366	2c , and 1/16 over 1¢ / EXCISE / TAX on 1/17th pound, imperforate

The 2¢ excise tax for 1/16th pounds was imposed by the March 1943 Budget, and since the production of packages smaller than 1/12th pounds was terminated shortly after the Budget was tabled, this strip had a very short life.

Meanwhile “Imperial Tobacco”, Montreal, had continued use of its deep blue company re-surge charge **RP-1248** into the month of April.



RP-1248 - 2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, imperforate, control **L4966458**
 Roller coded **AOB / 6-10D** by “Imperial Tobacco”, Montreal, in April 1943

L4683276	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4685987	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4702627	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4736369	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4782752	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4782858	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4782931	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4782933	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4855638	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4855748	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L4966458★	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5128478	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5247599	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5248445	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5331985	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5423621	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5432583	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5696703	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5793857★	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5830679	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5844761	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5844765	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5844771	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5844818	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L5900019★	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L6118343	04/43	RP-1248	2¢ ■ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB

It would have been more economical for Ottawa to provide **RP-1162** for company re-surcharging, than to return the sheets to BABN for this purpose. Legislation subsequent to the Budget of March 1943 forbade the production of packages smaller than 1/12th pounds, and Imperial’s use of **RP-1248** ceased in April 1943 when Ottawa’s supply of **RP-1162** was exhausted.

Under the March 1943 Budget, “Tuckett Tobacco”, Hamilton, re-surcharged sheets of **RP-1162** in light blue ink using a 4 to 6 mm. Roman **2c** plus two compressed 3 mm. *killer* Gothic **X**’s as the company provisional **RP-1402**. Included was **1-18-E** in a *one-time* company code / surcharge / killer application. The height of the Roman figure varies with the type-setting - for example **L6212398** has a 4 mm. figure. *The illustrated strip comes from a later batch.*



RP-1402 - 1-18-E 2c XX over **1c / EXCISE / TAX** on 1/17th pound, imperforate, control **L6823993**
The “Tuckett Tobacco”, Hamilton, company re-surge for the March 1943 Budget

L6212398 4 mm. RP-1402 **1-18-E 2c** XX over **1c / EXCISE / TAX** on 1/17th pound

Meanwhile, in the spring of 1943, “Imperial Tobacco”, Granby, had used these re-surcharged **RP-1248** strips.



RP-1248 - 2c ■ over **1c / EXCISE / TAX** on 1/17th pound, imperforate, control **L6294932**
One-time coded **COA / 1-23D** by “Imperial Tobacco”, Granby, in March 1943
A partially doubled re-surge, or a kiss-print

L6294932★	03/43	RP-1248	2c ■ over 1c / EXCISE / TAX on 1/17th pound, coded 1-23D / COA
L6319182	03/43	RP-1248	2c ■ over 1c / EXCISE / TAX on 1/17th pound, coded 1-23D / COA
L6441698	03/43	RP-1248	2c ■ over 1c / EXCISE / TAX on 1/17th pound, coded 1-23D / COA
L6646913	04/43	RP-1248	2c ■ over 1c / EXCISE / TAX on 1/17th pound, coded 1-23D / AOB

This last strip, from the collection of Dr. Earle Covert, is coded in black ink, which probably indicates that “Imperial Tobacco”, Granby, had finally run out of their surplus blue surcharging ink.

During April 1943 “Tuckett Tobacco”, Hamilton, continued their re-surcharging of **RP-1162** in light blue ink using a 4 mm. Roman **2c** plus two compressed 3 mm. *killer* Gothic **X**’s as the provisional **RP-1402**. Included was a leading **1-18-E** in a *one-time* ‘company code / surcharge / killer’ application.



RP-1402 - 1-18-E 2c XX over **1c / EXCISE / TAX** on 1/17th pound, imperforate, control **L6823993**
The “Tuckett Tobacco”, Hamilton, company re-surge for the March 1943 Budget

L6823813	RP-1402	1-18-E 2c XX over 1c / EXCISE / TAX on 1/17th pound
L6823993★	RP-1402	1-18-E 2c XX over 1c / EXCISE / TAX on 1/17th pound

In April 1943 BABN re-surcharged sheets of **RP-1162** with their dark blue 3 mm. Gothic **2¢**, plus three short horizontally stacked *killer* lines as the BABN provisional **RP-1576**.



RP-1576 - 2¢ over 1¢ / EXCISE / TAX on 1/17th pound, imperforate, control **L7640065**
Roller coded **AOB / 6-10D** by “Imperial Tobacco”, Montreal, in April 1943

L6932975	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, mimeographed 6.. 13D / 3404
L6938329	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, mimeographed 6.. 13D / 3404
L6968197★	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, mimeographed 6.. 13D / 3404
L7083432	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / AOB
L7163421	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / AOB
L7191073	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / AOB
L7196425	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / AOB
L7198724	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / AOB
L7201695	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / AOB
L7267857	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / AOB
L7268735	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-23D / AOB
L7640065★	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L7725973	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L7729903	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L7729920	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB
L7757164	04/43	RP-1576	2¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 6-10D / AOB

--- Note: This was the final control numbered 1/17th pound Series “C” strip ---

The control numbered total of 1/17th pound strips at this point is 117,757,164 strips.

--- RP-1162 overprinted to 1/10th pound - with 1/10th pound control numbering ---

When legislation subsequent to the Budget of 1943 abolished packages smaller than 1/12th pounds, BABN had *control-free* remnant sheets of **RP-1162** which they overprinted for use at 1/10th pounds, with the addition of a dark blue central 8 mm. Gothic **1/10**, a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, adding the requisite **4¢** re-surcharge, plus the three horizontal *killer lines* as **RP-1629**. The *controls match the 1/10th pound sequence* since they *had not been* previously control numbered for 1/17th pound use.



RP-1629 - **1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate, control **L9483865**

L8756345		RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 13-10-D
L8756375		RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 13-10-D
L8952286		RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound
L9002295	03/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-10-D-3-43
L9147412	03/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-10-D-3-43
L9416725★		RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound
L9462049		RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound
L9483865★		RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound
L9507477		RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound
L9556641	07/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-18-E / AOC
L9556731	07/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-18-E / AOC
L9559491	07/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-18-E / AOC
L9563091	07/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-18-E / AOC
L9625069	07/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-18-E / AOC
L9629181	07/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-18-E / AOC
L9726276	08/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 1-18-E / BOC
L9922093★	07/43	RP-1629	1/10 and 4¢ over 1¢ / EXCISE / TAX on 1/17th pound, coded 7-13D / AOC

--- RP-866 overprinted to 1/10th pound - with 1/10th pound control numbering ---

Later in 1943, with the small sizes discontinued, BABN surcharged and overprinted their remaining *control-free* sheets of the 1/17th pound **RP-866** for use at 1/10th pounds using a dark blue central 8 mm. Gothic **1/10**, and a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus the requisite 3 and 2 mm. three-line Gothic surcharge **4¢ / EXCISE / TAX** as **RP-1688**. The *controls match the 1/10th pound sequence* since they *had not been* previously control numbered for 1/17th pound use.



RP-1688 - 1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate, control M4002033

M2535040		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M2535280★		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M2899787		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M3418149	08/43	RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, rolled 6-10D / BOC
M3551042★		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M3679050		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M3680580		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M3713250		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M3817133		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M4002033★		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M4003084		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M4004645		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, rolled 8-10-D
M4026137		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M4361416		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate
M4363066		RP-1688	1/10 and 4¢ / EXCISE / TAX on 1/17th pound, imperforate

--- Note: This was the final use of the 1/17th pound Series “C” strip ---

I realize that it can be argued, from the proximity of their control numbering, that these last two **1/10** overprints are numbered in the 1/17th pound sequence, but judging by the other overprints at the end of the 1/10th pound file, and by their initial March date of use, they fit even better into the 1/10th pound sequence.

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